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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 4th September, 2018.

No.ERTS (T) 65/2017/Pt. I/185. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Meghalaya Goods and Services Tax (Eighth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their notification by Taxation Department.

2. In the Meghalaya Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 22, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST-REG 20.”.

3. In the said rules, in rule 36, in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.”.

4. In the said rules, in rule 55, in sub-rule (5), after the words “completely knocked down condition”, the words “or in batches or lots” shall be inserted.
5. In the said rules, in rule 89, in sub-rule (4), for clause (E), the following clause shall be substituted, namely:-

‘(E) “Adjusted Total Turnover” means the sum total of the value of-

 - (a) the turnover in a State, as defined under clause (112) of section 2, excluding the turnover of services; and
 - (b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, excluding

(i) the value of exempt supplies other than zero-rated supplies; and

(ii) the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.’.
6. In the said rules, with effect from the 23rd October, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have –

 - (a) received supplies on which the benefit of the Government of Meghalaya, Taxation Department vide notification no. ERTS(T)65/2017/ Pt.1/38, dt. 31.10.2017, published in the Gazette of Meghalaya Extraordinary Part-IIA No. 87 dated 31.01.2018 or notification no. ERTS(T)65/2017/ 101, dt. 9.11.2017 published in the Gazette of Meghalaya Extraordinary Part-IIA No. 216 dated 17.11.2017 has been availed; or
7. In the said rules, in rule 138A, in sub-rule (1), after the proviso the following proviso shall be inserted, namely:-

“Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01.”.

8. In the said rules, for FORM GST REG-20, the following FORM shall be substituted, namely:-

“FORM GST REG-20
[See rule 22(4)]

Reference No. -

Date -

To

Name
Address
GSTIN/UIN

Show Cause Notice No.

Date-

Order for dropping the proceedings for cancellation of registration

This has reference to your reply filed vide ARN ----- dated ---- in response to the show cause notice referred to above. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated for the following reasons:

<<text>>

or

The above referred show cause notice was issued for contravention of the provisions of clause (b) or clause (c) of sub-section (2) of section 29 of the Meghalaya Goods Services Tax Act, 2017. As you have filed all the pending returns which were due on the date of issue of the aforesaid notice, and have made full payment of tax along with applicable interest and late fee, the proceedings initiated for cancellation of registration are hereby dropped.

Signature
< Name of the Officer >

Designation
Jurisdiction

Place:

Date:

9. In the said rules, for FORM GST ITC-04, the following FORM shall be substituted, namely:-

“FORM GST ITC-04

[See rule 45(3)]

Details of goods/capital goods sent to job worker and received back

5. Details of inputs/capital goods received back from job worker or sent out from business place of job work

(A) Details of inputs/ capital goods received back from job worker to whom such goods were sent for job work; and losses and wastes:

(B) Details of inputs / capital goods received back from job worker other than the job worker to whom such goods were originally sent for job work; and losses and wastes:

GSTIN / State of job worker if unregistered	Challan No. issued by job worker under which goods have been received back	Date of challan issued by job worker under which goods have been received back	Description of goods	UQC	Quantity	Original challan No. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2*	3*	4	5	6	7*	8*	9	10	11

(C) Details of inputs/ Capital goods sent to job worker and subsequently supplied from premises of job worker; and losses and wastes:

GSTIN / State of job worker if unregistered	Invoice No. in case supplied from premises of job worker issued by the Principal	Invoice date in case supplied from premises of job worker issued by the Principal	Description of goods	UQC	Quantity	Original challan no. under which goods have been sent for job work	Original challan date under which goods have been sent for job work	Nature of job work done by job worker	Losses & wastes	
									UQC	Quantity
1	2	3	4	5	6	7*	8*	9	10	11

Instructions:

1. Multiple entry of items for single challan may be filled.
2. Columns (2) & (3) in Table (A) and Table (B) are mandatory in cases where fresh challan are required to be issued by the job worker. Otherwise, columns (2) & (3) in Table (A) and Table (B) are optional.

3. Columns (7) & (8) in Table (A), Table (B) and Table (C) may not be filled where one-to-one correspondence between goods sent for job work and goods received back after job work is not possible.

6. Verification

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Place Signature
Name of Authorised Signatory
 Date Designation
 /Status.....

10. In the said rules, after FORM GSTR-8, the following FORMS shall be inserted, namely:-

“FORM GSTR-9 (See rule 80) Annual Return						
Pt. I	Basic Details					
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II	Details of Outward and inward supplies declared during the financial year					
			(Amount in ₹ in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					

Pt. III	Details of ITC as declared in returns filed during the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	
6	Details of ITC availed as declared in returns filed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs Capital Goods Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs Capital Goods Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs Capital Goods Input Services				
E	Import of goods (including supplies from SEZs)	Inputs Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					
7	Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year					
A	As per Rule 37					
B	As per Rule 39					
C	As per Rule 42					
D	As per Rule 43					
E	As per section 17(5)					
F	Reversal of TRAN-I credit					
G	Reversal of TRAN-II credit					
H	Other reversals (pl. specify)					
I	Total ITC Reversed (A to H above)					

J	Net ITC Available for Utilization (6O - 7I)						
8	Other ITC related information						
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>		
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>					
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018						
D	Difference [A-(B+C)]						
E	ITC available but not availed (out of D)						
F	ITC available but ineligible (out of D)						
G	IGST paid on import of goods (including supplies from SEZ)						
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>					
I	Difference (G-H)						
J	ITC available but not availed on import of goods (Equal to I)						
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>		
Pt. IV Details of tax paid as declared in returns filed during the financial year							
9	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						
Pt. V Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier							
10	Description		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1		2	3	4	5	6
10	Supplies / tax declared through Amendments (+) (net of debit notes)						
11	Supplies / tax reduced through Amendments (-) (net of credit notes)						

12	Reversal of ITC availed during previous financial year							
13	ITC availed for the previous financial year							
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description		Payable	Paid				
	1		2	3				
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							
	Details		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	

	1		2	3	4	5	6	
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description			Payable		Paid		
	1			2		3		
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Date

Signature
Name of Authorised Signatory
Designation / Status

Instructions: –

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UQC: Unit Quantity Code
 - c. HSN: Harmonized System of Nomenclature Code
2. The details for the period between July 2017 to March 2018 are to be provided in this return.
3. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. The details filled in Part II is a consolidation of all the supplies declared by the taxpayer in the returns filed during the financial year. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM

	GSTR-1 may be used for filling up these details.
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.
5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details.
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A,5B,5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

4. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling

	up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.
6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39,42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H.
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable

	to reverse charge but includes services received from SEZs) received during 2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-I.
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.
8E & 8F	Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in any of the FORM GSTR-3B returns shall be declared here. The credit shall be classified as credit which was available and not availed or the credit was not availed as the same was ineligible. The sum total of both the rows should be equal to difference in 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

5. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of FORM GSTR-3B may be used for filling up these details.
6. Part V consists of particulars of transactions for the previous financial year but declared in the returns of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
13	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details.

7. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto <input type="checkbox"/> 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above <input type="checkbox"/> 1.50 Cr but upto <input type="checkbox"/> 5.00 Cr and at four digits' level for taxpayers having annual turnover above <input type="checkbox"/> 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17.
19	Late fee will be payable if annual return is filed after the due date.

FORM GSTR-9A (See rule 80) Annual Return (For Composition Taxpayer)	
Pt. I	Basic Details
1	Financial Year
2	GSTIN
3A	Legal Name
3B	Trade Name (if any) <Auto>
4	Period of composition scheme during the year (From -- -- To ----)
5	Aggregate Turnover of Previous Financial Year

(Amount in in all tables)

Pt. II	Details of outward and inward supplies declared in returns filed during the financial year						
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies on which tax is payable as declared in returns filed during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						
7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) declared in returns filed during the financial year						
	Description	Taxable Value	Central Tax		State Tax / UT Tax	Integrated Tax	Cess
	1	2	3		4	5	6
A	Inward supplies liable to reverse charge received from registered persons						
B	Inward supplies liable to reverse charge received from unregistered persons						
C	Import of services						
D	Net Tax Payable on (A), (B) and (C) above						
8	Details of other inward supplies as declared in returns filed during the financial year						
A	Inward supplies from registered persons (other than 7A above)						
B	Import of Goods						
Pt. III	Details of tax paid as declared in returns filed during the financial year						
9	Description		Total tax payable		Paid		
	1		2		3		
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						

Pt. IV		Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier							
		Description	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
		1	2	3	4	5	6		
10		Supplies / tax (outward) declared through Amendments (+) (net of debit notes)							
11		Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)							
12		Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)							
13		Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)							
14		Differential tax paid on account of declaration made in 10, 11, 12 & 13 above							
		Description		Payable		Paid			
		1		2		3			
		Integrated Tax							
		Central Tax							
		State/UT Tax							
		Cess							
		Interest							
Pt. V		Other Information							
15		Particulars of Demands and Refunds							
		Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
		1	2	3	4	5	6	7	8
A		Total Refund claimed							
B		Total Refund sanctioned							
C		Total Refund Rejected							
D		Total Refund Pending							
E		Total demand of taxes							

F	Total taxes paid in respect of E above					
G	Total demands pending out of E above					
16	Details of credit reversed or availed					
	Description		Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1		2	3	4	5
A	Credit reversed on opting in the composition scheme (-)					
B	Credit availed on opting out of the composition scheme (+)					
17	Late fee payable and paid					
	Description		Payable		Paid	
	1		2		3	
A	Central Tax					
B	State Tax					

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Date

Signature
 Name of Authorised Signatory
 Designation / Status

Instructions: –

1. The details for the period between July 2017 to March 2018 shall be provided in this return.
2. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows :

Table No.	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

3. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.
7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7B	Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details.
8A	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details.
8B	Aggregate value of all goods imported during the financial year shall be declared here.

4. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10,11,12,13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR- 4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

5. Part V consists of details of other information. The instruction to fill Part V are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.”;

11. In the said rules, in FORM GST EWB-01, in the Notes, in serial number 7, in the Table, against Code 4 in the first column, for the letters and word “SKD or CKD” in the second column, the letters and words “SKD or CKD or supply in batches or lots” shall be substituted.

H. MARWEIN,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 4th September, 2018.

No.ERTS (T) 65/2017/Pt. I/186. - In exercise of the powers conferred by section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- (i) the registered persons whose return in **FORM GSTR-3B** of the Meghalaya Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in **FORM GSTR-4** of the Meghalaya Goods and Services Tax Rules, 2017 for the period October to December, 2017, by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Meghalaya Goods and Services Tax Rules, 2017, for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.

H. MARWEIN,
Additional Chief Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA

COMMUNITY & RURAL DEVELOPMENT DEPARTMENT

NOTIFICATION

The 13th September, 2018.

OFFICE MEMORANDUM

No.CDD.61/2018/72. - The comprehensive guidelines for formulation, approval, sanction and Implementation of the Special Rural Works Programme issued *vide* Office Memorandum No.CDD.81/91/39, dated 18th July, 1991, No.CDD.2/92/189, dated 20th October, 1994, No.CDD.272/91/381, dated 4th March, 1996, No.CDD.138/95/91, dated 9th August, 1999, No.CDD.196/95/289, dated 27th February, 2001 and No.CDD.53/2007/28, dated 21st June, 2011 stands amended as follows:-

- 1.0 Whereas the Government of Meghalaya have introduced a new programme under the name and style of 'Special Rural Works Programme' during the year 1990-1991, for implementation of developmental schemes Assembly-Constituency wise with the active cooperation and participation of the people.
- 1.1 Whereas the aforesaid 'Special Rural Works Programme', *i.e.* SRWP is being funded by allocating and channelizing a certain percentage of the rural component of the annual State Plan outlay of development sectors.
- 1.2 Whereas the aforesaid allocation of funds is being channelized through the Community and Rural Development Department.
- 1.3 Whereas such allocated funds are equally distributed amongst the Assembly Constituencies excluding urban Assembly Constituencies.
Provided that the partly rural and partly urban Assembly Constituencies are being allocated 50% of the amount allocated to purely rural Assembly Constituencies.
- 1.4 Whereas the allocated fund are being accordingly apportioned by the Community & Rural Development Department and placed at the disposal of the concerned Deputy Commissioners for implementation of the SRWP.

1.5 Now therefore, the under mentioned 'Comprehensive Guidelines' are hereby specified for implementation of the aforesaid Special Rural Works Programme.

2.0 IDENTIFICATION OF THE SCHEME

2.1 The Director, Community and Rural Development will intimate the concerned Member(s) representing Assembly Constituency(ies) which wholly or mostly falls within the District, of the amount allocated for each such constituency of the SRWP and request such MLA to identify, select and submit scheme(s) to be taken up in the constituency of such MLA, within the indicated amount.

Provided that the scheme submitted clearly indicates transportation cost if any.

Provided that all MLAs should submit the schemes within the financial year for which the fund is allocated, failing which the scheme for that particular year shall lapse and the fund for the purpose shall be deposited back into the Government Treasury. However once the scheme is sanctioned within a financial year, the implementation can continue beyond the financial year, but should complete within the next financial year, as far as practicable to avoid audit objection.

2.2 The MLAs should submit suitable schemes, which are meant for creation of community durable assets and cost effective under SRWP schemes, instead of sending small schemes where the impact could not be seen.

2.3 Where an MLA request the Deputy Commissioner for assistance in the matter of formulation of plan(s) and estimate(s) of SRWP scheme(s), such Deputy Commissioner will cause the necessary technical assistance to be extended to the MLA concerned by the Superintending Engineer/Executive Engineer/SDO, PWD concerned or by the BDO of his Subordinate Engineer.

3.0 APPROVAL OF SRWP SCHEMES

3.1 The SRWP schemes received from the different MLAs shall be summarized by the Director, C&RD and placed before the State Level Committee for scrutiny and approval. Such committees has been constituted with the Chief Minister as Chairman, the Deputy Chief Minister/Minister Finance, Planning, C&RD, Housing, Horticulture, Agriculture and District Council affairs Department, the Chief Secretary and the Principal Secretaries/Commissioner & Secretaries in-charge of Finance, Planning, C&RD, Housing, Horticulture, Agriculture and District Affairs Department as members with Director, C&RD as Member-Secretary.

3.2 The State Level Committee shall:-

- (i) Consider approval of the SRWP schemes placed before it by the Member Secretary of the Committee.
- (ii) Review the progress of implementation of SRWP schemes and evaluate performance under the programme.

3.3 The State Level Committee may from time to time recommend the type of schemes that may be included or omitted from the proposal.

3.3.1 The Director, C&RD Department shall communicate the SRWP schemes approved by the State Level Committee to the Deputy Commissioners concerned for implementation through the Block Development Officers.

4.0 SANCTION OF SRWP SCHEMES

4.1 The SRWP schemes for each Assembly Constituency shall be sanctioned by the concerned Deputy Commissioners in exercise of authority under the delegation of Financial Power Rules, 2006 as amended up to date.

4.1.1 However, it is necessary that the names of the schemes and the list of the beneficiaries should be clearly stated in the sanction. All MLAs will submit the list of beneficiaries to the Deputy Commissioner to enable him to sanction the scheme, and in case of any replacement of beneficiaries are required due to genuine reasons, the same can be informed to the BDOs who will take necessary action for revision and he should submit the same to the Deputy Commissioner for issue of a revised sanction. The Deputy Commissioner should ensure that the list of beneficiaries is available with them before issuing of sanction of the schemes for all type of activities.

4.2 As at present, the Deputy Commissioner have been delegated full power for sanction of SRWP schemes *vide* Notification NO.FEG.30/76/79 dated 22-02-1991, subject to the following conditions:-

- (i) Subject to availability of fund.
- (ii) Scheme should be in accordance with the approval accorded by a State Level Committee set up in the State Level.
- (iii) Schemes should be in compliance with the general instruction of Planning and Finance Departments.

4.3 Deputy Commissioners will sanction only those schemes under SRWP which have been approved by the State Level Committee. Further technical plans or estimates will not be required for sanctioning such schemes, except for those schemes which relate to the 'Construction of Bridges and construction of Building' on which the financial outlay exceeds ₹ 2.00 Lakh on any such scheme.

4.4 Deputy Commissioners may sanction the schemes under SRWP for 'Construction of Bridges and Construction of Building' which have an outlay exceeding ₹ 2.00 Lakh, on any one such schemes, on the basis of technical plans and estimates prepared by a competent Engineer.

4.5 In case covered under para 4.4 above, the DC/BDO should cause the required technical plans and estimates to be drawn up by the competent Engineer in consultation with the MLA concerned.

4.6 The Secretary to the Government of Meghalaya, PWD Department, has *vide* his letter NO.PW/WR/122/90/174, dated 3rd May, 1991 directed all Additional Chief Engineers, Superintending Engineers, Executive Engineers, etc. to render such assistant as may be required for such purpose by the concerned Deputy Commissioners. The required technical assistant may therefore be obtained by the BDOs with the assistance of the concerned Deputy Commissioners.

5.0 INDIVIDUAL SCHEMES

5.1 The amount for construction of low cost house is fixed at ₹ 75,000/- (rupees seventy five thousand) only per house and for upgradation of low cost house is fixed at ₹ 25,000/- (Rupees twenty five thousand) only per beneficiary.

5.2 No kutcha building can be constructed under SRWP scheme.

5.3 The minimum amount for various types of schemes/activities except distribution of sewing machines involving individual assistance should not be less than ₹ 5,000/- (Rupees five thousand) only and the brand name of the sewing machine is to be indicated.

- (i) The proposed individual assistance of any scheme should go directly to the beneficiary and not through a committee.
- (ii) The ceiling amount for assistance to individual beneficiaries should not be more than ₹ 75,000/-.
In case the projects or schemes are beyond the amount, the beneficiary should be asked to contribute.
- (iii) Assistance to individual beneficiaries is to be restricted to less than 80% of the total allocation.

- (iv) Assistance should only be in the form of work and not cash.
- (v) The type of economic activities where assistance is proposed to be provided is to be indicated.
- (vi) Schemes for free distribution of blankets, sprayers, plastic pipes, etc. are to be structured in such a way that the beneficiaries are organised into a group so as to maintain the project cost not below ₹ 5,000/- (Rupees five thousand) only.

5.4 The maximum limit for purchase and distribution of materials like CGI sheets, etc. of the proposal should not be more than 60% of the total entitlement. Quality, size, thickness and number of sheets per bundle must be indicated and should be of the following specifications (thickness 0.28- 0.45, weight 41.0 to 65 kg, breadth 800 to 900mm and length 8 feet/9 feet or total 72 running per bundle).

5.5 The word 'Repair' is not permissible under SRWP scheme, the proper nomenclature should be renovation, upgradation, extension, etc.

6.0 COMMUNITY BASED SCHEMES.

6.1 The length of footpath and internal village roads from the starting point to the destination should be indicated in schemes relating to construction of footpath and internal village roads.

6.2 Construction of community hall should not be less than ₹ 2,50,000/-

6.3 Purchase of vehicles under the schemes should confine only to ambulance, community water tanker, mortuary van and school bus. Vehicle sanctioned under the scheme is deemed to be a Government vehicle and as such either purchase of second hand vehicle or sharing the balance by the local beneficiaries organisation/local managing committee should not be allowed under the scheme.

The organisation/local durbar etc. who are beneficiaries of the scheme should furnish an undertaking that the asset will be utilized for the community and that maintenance of the vehicle is to be met from their own resources. Proposal for purchase of old vehicle will not be permissible.

6.4 Notwithstanding anything contained in para 6.3 or subsequent para-

- (i) Registration fee of vehicle purchase under SRWP should be borne by the association/society concerned.
- (ii) They should be registered as private vehicle with a clear logo showing the name of the constituency and indicating purchase under SRWP.
- (iii) In case where the scheme under which the vehicle is purchase is no longer operational, the vehicle will revert back to the Deputy Commissioner concerned.
- (iv) Complaints of misuse of any vehicle purchased under SRWP should be registered with the respective Deputy Commissioners, who will be empowered to dispose the complaint.

6.5 Construction of Ringwell, drinking well, etc. should be done with RCC only.

6.6 The name of the President/Secretary duly certified by the local MLA is to be mentioned in case of schemes to an Organisation/Dorbar/Club.

6.7 The type of fencing material used e.g. barbed wire, net wall alongwith height and length is to be indicated.

6.8 Land reclamation projects is not allowed under SRWP scheme.

6.9 MLAs may converge SRWP scheme with other schemes implemented by other Departments like Agriculture, Horticulture, Fishery, etc.

6.10 With a view to meet the requirement of the AG regarding transparency and also to maintain of the quality of materials procured for the scheme, a Tender Committee for purchase of all item under the scheme should be constituted at the Block Level with BDO as Member Secretary under the Chairmanship of the MLA of the Constituencies or any number nominated by the MLA for implementation of SRWP schemes.

6.11 To allow the MLA to recast their proposals, which has already been approved by the State Level Committee when there is a duplicacy of such schemes or in time of natural calamity where immediate help is necessary. In such cases approval of the Deputy Commissioners concerned shall have to be obtained, but the Deputy Commissioner will also have to inform the Government of the change for records.

6.12 Assistance to Self Help Group will be permissible only for undertaking economic activities where specific activities should be identified.

6.13 Financial assistance for organizing College Week, religious ceremonies, sports event, cultural programme, song festival etc. will not be permissible.

6.14 Schemes such as construction of Churches, Mandirs, Mosques etc. and purchase of video cameras and digital cameras are also not permissible under SRWP.

7.0 RELEASE OF FUND

7.1 While sanctioning SRWP schemes, the Deputy Commissioner shall place 50% of the sanctioned amount for each scheme at the disposal of the concerned Block Development Officer within those whose Block the scheme(s) are to be implemented.

7.2 The Block Development Officer shall release such amount as the First Installment to the beneficiary-organisation/local managing committee of the sanctioned scheme for implementation, subject to the condition that 'Utilisation Certificate' should be furnished by such organisation/committee within a period of four months from the date of release of such first installment, certifying that the amount has been fully utilised for the purpose for which sanctioned.

7.3 The President or the secretary or both, as the case may be duly authorised by the concerned local managing committee/beneficiary- organisation shall received the fund and the fund as received shall be entered in the Cash Book and then deposited in the Bank to be operated jointly by the President and the Secretary and the Treasurer authorised in their behalf by the concerned local managing committee/beneficiary- organisation.

7.4 The Secretary shall maintain a separate Cash Book/Subsidiary Cash Book for the amount received for the scheme and shall be responsible for proper maintenance of all Book of accounts and records such as, Plans and Estimates, Muster Rolls, materials/articles to receive and purchase and shall ensure submission of Utilisation Certificate at regular interval.

7.5 The Secretary shall produce all relevant books, records to audit party or any authority as and when asked for.

7.6 On the receipt of such Utilisation Certificate, it shall be verified by the BDO or his authorized Subordinate Engineer. Where the Utilisation of the amount is found to be correct and factual, the BDO concerned shall countersigned the Utilisation Certificate and submit the same to the concerned Deputy Commissioners.

7.7 On receipt of Utilisation Certificate duly countersigned by the BDO concerned, the Deputy Commissioner shall cause the remaining 50% of the sanctioned amount of each scheme to be released to the concerned BDO within one month.

- 7.8 On receipt of the release of the Second Installment, the BDO will release it to the beneficiary-organistaion/local managing committee subject to the condition that the beneficiary - organisation undertakes to submit a Utilisation Certificate for such amount within a further period of four months from the date of its release.
- 7.9 The Utilisation Certificate must be countersigned by the concerned MLA or in the event of the death of an MLA/ ceased to be MLA to be countersigned by the Deputy Commissioner on receive of reports from the concerned BDO. On receipt of 'Utilisation Certificate' for the Second Installment, the BDO shall cause the Utilisation Certificate to be verified by himself or his Subordinate Engineer. If satisfied that the Utilisation Certificate is correct and factual and that the sanction SRWP schemes has been implemented and completed, the BDO concerned shall certify accordingly on the body of the Utilisation Certificate and submit it to the Deputy Commissioner for record. The beneficiary-organisastion/local managing committee is to complete implementation of the sanction SRWP scheme, according to the terms of the sanction and ensure compliance with such direction. Provided that the beneficiary-organisation/local managing committee which fails to complete the work in terms of the sanction will be debarred from consideration for further grants, besides other admissible penal action. Further, the final Utilisation Certificates for the amount sanction per Assembly Constituency-wise are to be countersigned by the MLA or the Deputy Commissioner concerned in the event of the death of an MLA/ ceased to be MLA.
- 8.0 Not withstanding anything contain in para 5.1 or subsequent paras in the cases of schemes involving the amount of ₹ 20,000/- or less the entire amount(s) shall be released by the Deputy Commissioner and all the Block Development Officers in one installment on the requisition of MLAs concerned and the Utilisation Certificates thereof shall be submitted within a period of four months from the date of receipt of the amount(s) by them.

9.0 IMPLEMENTATION

- 9.1 The SRWP schemes shall be directly implemented by the beneficiary-organistion/local managing committee to be recommended by the MLA concerned and the Utilisation Certificates must be countersigned by the concerned MLA before the same is/are submitted by the beneficiary-organistion/local managing committee to the BDO concerned. The Local Managing Committee of the Beneficiary-Organistion denotes an executive body of a Local Committee/Organisation/Village/Locality. In a situation where there are more than one such Committee/Organistion are in existence within a specified area, the MLA concerned should recommend only one such Committee/Organisation for the purpose. No contractors shall be engaged either by the Deputy Commissioner or the Block Development Officer or the beneficiary/organistion/local managing committee for implementation of the schemes.
- 9.2 The Deputy Commisioner shall ensure that technical guidance as may be required by the beneficiary-organisation/local managing committee for implementation of the programme is extended by the concerned engineers or any other competent-technical authority of his District.

10.0 MONITORING AND REPORTING PROGRESS OF IMPLEMENTATION

- 10.1 The Block Development Officers shall submit two times a year 'Progress Report' in the prescribed proforma, on the progress of implementation of each SRWP schemes within the Block to the concerned Deputy Commissioners within the 5th of the month.
- 10.2 The Deputy Commissioner shall cause 'Consolidated Report' in soft copy alongwith photographs of the progress of implementation of SRWP schemes in each District to be submitted to the Director, C&RD Department annually.

- 10.3 The Deputy Commissioner shall review the progress of implementation of SRWP schemes in their monthly meetings with the BDOs, as well as the monthly District Coordination Committee meetings.
- 10.4 The Director, C&RD Department shall review the progress of SRWP schemes at the Headquarters of each District two times a year and submit an 'Evaluation Report' to the Community and Rural Development Department with copies to Planning, Finance and Programme Implementation Departments, regularly.
- 10.5 The Examiner of Local Accounts shall carry out the audit of the accounts relating to the schemes. For the purpose, the concerned authorities, e.g. Local Managing Committee/Beneficiary-Organisation, BDO including the Director, C&RD shall cause to be produced the Book of Accounts and other relevant records as may be required by him for the purpose of audit by his Audit staff. The Examiner of Local Accounts shall submit his inspection/Audit Report to the Director, C&RD Department, Finance Department, the concerned MLA, Deputy Commissioner, BDO and the designated Official of the Local Managing Committee/Beneficiary-Organisation.
- 10.6 The Director, C&RD shall account for the progress of the programme made from year to year and such Annual Progress Report should be sent to Planning Department under intimation to Community and Rural Development Department immediately after the financial year is over.
- 10.7 These orders take immediate effect, superseding the earlier instructions or guidelines issued for the implementation of the SRWP and shall remain in force until further orders.

ARUNKUMAR KEMBAVI,
Joint Secretary to the Govt. of Meghalaya,
Community and Rural Development Department.



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PART-I

GOVERNMENT OF MEGHALAYA

PROGRAMME IMPLEMENTATION AND EVALUATION DEPARTMENT

NOTIFICATION

The 12th September, 2018.

No.PIA/SDRC/1/2018/19. - The Governor of Meghalaya is pleased to appoint Shri Rowell Lyngdoh, Ex-MLA, as Co-Chairman of the Meghalaya State Development Reforms Commission (SDRC) with perks and facilities entitled to Category 'A' with effect from the date of assumption of charge and until further orders.

K. N. KUMAR,
Additional Chief Secretary to the Govt. of Meghalaya,
Programme Implementation & Evaluation Department.